



A BILL FOR AN ORDINANCE

RELATING TO REAL PROPERTY TAXATION.

BE IT ORDAINED by the People of the City and County of Honolulu:

SECTION 1. The purpose of this ordinance is to: 1) add “homeowner” as a new general land class and provide language defining such properties, 2) increase the amount of the penalty for failing to comply with the home exemption reporting requirements, 3) revise for clarity the definition and requirements for the home exemption, 4) require that a taxpayer provide, upon request, a photocopy of or submit for inspection a current, valid government-issued identification containing a photo and the date of birth, such as a Hawaii State driver’s license, a Hawaii State identification card, or a passport, and 5) include those lands dedicated for residential use under Section 8-7.5 as part of the homeowner class, provided that the property has been granted a home exemption under Section 8-10.4.

SECTION 2. Section 8-7.1, Revised Ordinances of Honolulu 1990, as amended, is amended to read as follows:

“Sec. 8-7.1 Valuation—Considerations in fixing.

- (a) The director of budget and fiscal services shall cause the fair market value of all taxable real property to be determined and annually assessed by the market data and cost approaches to value using appropriate systematic methods suitable for mass valuation of real property for taxation purposes, so selected and applied to obtain, as far as possible, uniform and equalized assessments throughout the county.
- (b) So far as practicable, records shall be compiled and kept which shall show the methods established by or under the authority of the director, for the determination of values.
- (c) (1) Land shall be classified, upon consideration of its highest and best use, into the following general classes[:], unless it qualifies for a different class as defined in this section:
 - (A) [Residential;] Non-homeowner;
 - (B) Hotel and resort;
 - (C) Commercial;



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- (D) Industrial;
 - (E) Agricultural;
 - (F) Preservation;
 - (G) Public service; [and]
 - (H) Vacant agricultural; and
 - (I) Homeowner.
- (2) In assigning land to one of the general classes, the director shall give major consideration to the districting established by the city in its general plan and zoning ordinance, and such other factors which influence highest and best use.

Notwithstanding the city's zoning district classification, the director shall assign to the agricultural class any land classified as tree farm property under HRS Chapter 186.

- (3) When real property is subdivided into condominium units, each unit and its appertaining common interest:
- (A) Shall be classified upon consideration of the unit's actual use into one of the general classes in the same manner as land; and
 - (B) Shall be deemed a parcel and assessed separately from other units.
- (4) Notwithstanding any provision contained in this subsection, a condominium unit which is used at any time during the assessment year as a time share unit shall be classified for the following tax year as "hotel and resort" unless:
- (A) The unit is on property zoned as apartment, apartment mixed use, apartment precinct, or apartment mixed use precinct,
 - (B) The property on which the unit is located does not include a lobby with a clerk's desk or counter with 24-hour clerk service facilities for registration and keeping of records relating to persons using the property, and



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- (C) The unit is part of a condominium property regime established pursuant to HRS Chapter 514A.

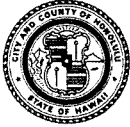
If the requirements of (A), (B) and (C) are met, the time share unit shall be classified as ["residential."] "non-homeowner." For purposes of this paragraph, "assessment year" shall mean the one-year period beginning October 2nd of the previous calendar year and ending October 1st, inclusive, of the calendar year preceding the tax year, and "time sharing" shall be as defined in Section 21-10.1.

- (5) "Vacant agricultural" means a parcel, or portion thereof, which would otherwise be classified agricultural by the director upon major consideration of the districting established by the city in its general plan and zoning ordinance and of such other factors which influence highest and best use, but which parcel, or portion thereof: (i) has no residential buildings; and (ii) is not dedicated for agricultural purposes. If a portion of a parcel is dedicated as vacant agricultural, the remainder of the parcel that is zoned agricultural must be dedicated for agricultural use.
- (6) Notwithstanding any provision contained in this subsection, all lands actually used by a public service company in its public service business shall be classified public service. For purposes of this subsection, a public service company is defined as a public utility, except airlines, motor carriers, common carriers by water, and contract carriers, where:
- (A) "Public utility" means and includes every person who may own, control, operate, or manage as owner, lessee, trustee, receiver, or otherwise, whether under a franchise, charter, license, articles of association, or otherwise, any plant or equipment, or any part thereof, directly or indirectly for public use, for the transportation of passengers or freight, or the conveyance or transmission of telecommunications messages, or the furnishing of facilities for the transmission of intelligence by electricity by land or water or air within the state, or between points within the state, or for the production, conveyance, transmission, delivery, or furnishing of light, power, heat, cold, water, gas, or oil, or for the storage or warehousing of goods, or the disposal of sewage; provided that the term:
- (i) Shall include any person insofar as that person owns or operates a private sewer company or sewer facility;



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- (ii) Shall include telecommunications carrier or telecommunications common carrier;
- (iii) Shall not include any person insofar as that person owns or operates an aerial transportation enterprise;
- (iv) Shall not include persons owning or operating taxicabs, as defined in this subsection;
- (v) Shall not include common carriers transporting only freight on the public highways, unless operating within localities or along routes or between points that the public utilities commission of the State of Hawaii finds to be inadequately serviced without regulation under this chapter;
- (vi) Shall not include persons engaged in the business of warehousing or storage unless the public utilities commission of the State of Hawaii finds that regulation thereof is necessary in the public interest;
- (vii) Shall not include:
 - (aa) The business of any carrier by water to the extent that the carrier enters into private contracts for towage, salvage, hauling, or carriage between points within the state and the carriage is not pursuant to either an established schedule or an undertaking to perform carriage services on behalf of the public generally; and
 - (bb) The business of any carrier by water, substantially engaged in interstate or foreign commerce, transporting passengers on luxury cruises between points within the state or on luxury round-trip cruises returning to the point of departure;
- (viii) Shall not include any person who:
 - (aa) Controls, operates, or manages plants or facilities for the production, transmission, or furnishing of power primarily or entirely from nonfossil fuel sources; and



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- (bb) Provides, sells, or transmits all of that power, except such power as is used in its own internal operations, directly to a public utility for transmission to the public;
- (ix) Shall not include a telecommunications provider only to the extent determined by the public utilities commission of the State of Hawaii, pursuant to applicable state law;
- (x) Shall not include any person who controls, operates, or manages plants or facilities developed pursuant to applicable state law for conveying, distributing, and transmitting water for irrigation and such other purposes that shall be held for public use and purpose; and
- (xi) Shall not include any person who owns, controls, operates, or manages plants or facilities for the reclamation of wastewater; provided that:
 - (aa) The services of the facility shall be provided pursuant to a service contract between the person and a state or county agency and at least 10 percent of the wastewater processed is used directly by the state or county which has entered into the service contract;
 - (bb) The primary function of the facility shall be the processing of secondary treated wastewater that has been produced by a municipal wastewater treatment facility that is owned by a state or county agency;
 - (cc) The facility shall not make sales of water to residential customers;
 - (dd) The facility may distribute and sell recycled or reclaimed water to entities not covered by a state or county service contract; provided that, in the absence of regulatory oversight and direct competition, the distribution and sale of recycled or reclaimed water shall be voluntary and its pricing fair and reasonable. For purposes of this subparagraph xi, "recycled water" and "reclaimed water" mean treated wastewater that



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by design is intended or used for a beneficial purpose;
and

- (ee) The facility shall not be engaged, either directly or indirectly, in the processing of food wastes.
- (B) “Motor carrier” means a common carrier or contract carrier transporting freight or other property on the public highways, other than a public utility or taxicab.
- (C) “Contract carrier” means a person other than a public utility or taxicab which, under contracts or agreements, engages in the transportation of persons or property for compensation, by land, water, or air.
- (D) “Carrier” means a person who engages in transportation, and does not include a person such as a freight forwarder or tour packager who provides transportation by contracting with others, except to the extent that such person oneself engages in transportation.
- (E) “Taxicab” means and includes:
 - (i) Any motor vehicle used in the movement of passengers on the public highways under the following circumstances, namely, the passenger hires the vehicle on call or at a fixed stand, with or without baggage for transportation, and controls the vehicle to the passenger’s destination; and
 - (ii) Any motor vehicle having seating accommodations for eight or less passengers used in the movement of passengers on the public highways between a terminal, i.e., a fixed stand, in the city of Honolulu, and a terminal in a geographical district outside the limits of the city of Honolulu, and vice versa, without picking up passengers other than at the terminals or fixed stands; provided that passengers may be unloaded at any point between terminals; and provided further that this definition relating to motor vehicles operating between terminals shall pertain only to those motor vehicles whose operators or owners were duly licensed under any applicable provision of law or ordinance and doing business between such terminals on January 1, 1957.



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- (F) "Telecommunications carrier" or "telecommunications common carrier" means any person that owns, operates, manages, or controls any facility used to furnish telecommunications services for profit to the public, or to classes of users as to be effectively available to the public, engaged in the provision of services, such as voice, data, image, graphics, and video services, that make use of all or part of their transmission facilities, switches, broadcast equipment, signalling, or control devices.
- (G) "Telecommunications service" or "telecommunications" means the offering of transmission between or among points specified by a user, of information of the user's choosing, including voice, data, image, graphics, and video without change in the form or content of the information, as sent and received, by means of electromagnetic transmission, or other similarly capable means of transmission, with or without benefit of any closed transmission medium, and does not include cable service as defined under applicable state law.
- (d) Whenever land has been divided into lots or parcels as provided by law, each such lot or parcel shall be separately assessed.
- (e) When a parcel of land which has been classified as agricultural is improved with a single-family dwelling and has [qualified for] been granted a home exemption for the tax year, that portion of the parcel which is used for residential purposes shall be classified as [residential.] homeowner. This classification shall:
- (1) Apply only to that portion used for residential purposes;
 - (2) Not exceed 5,000 square feet of land and the buildings and improvements on that land; and
 - (3) Remain in effect only so long as the property qualifies for a home exemption.
- (f) When a parcel of land which has been classified as preservation is improved with a single-family dwelling and has [qualified for] been granted a home exemption for the tax year, that portion of the parcel which is used for residential purposes shall be classified as [residential.] homeowner. This classification shall:
- (1) Apply only to that portion used for residential purposes;



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- (2) Not exceed 5,000 square feet of land and the buildings and improvements on that land; and
- (3) Remain in effect only so long as the property qualifies for a home exemption.
- (g) (1) In determining the value of buildings, consideration shall be given to any additions, alterations, remodeling, modifications or other new construction, improvement or repair work undertaken upon or made to existing buildings as the same may result in a higher assessable valuation of said buildings; provided, however, that any increase in value resulting from any additions, alterations, modifications or other new construction, improvement or repair work to buildings undertaken or made by the owner-occupant thereof pursuant to the requirements of any urban redevelopment, rehabilitation or conservation project under the provisions of Part II of HRS Chapter 53, shall not increase the assessable valuation of any building for a period of seven years from the date of certification as hereinafter provided.
- (2) It is further provided that the owner-occupant shall file with the director, in the manner and place which the director may designate, a statement of the details of the improvements certified in the following manner:
 - (A) In the case of additions, alterations, modifications or other new construction, improvement or repair work to a building that are undertaken pursuant to any urban redevelopment, rehabilitation or conservation project as hereinabove mentioned, the statement shall be certified by the mayor or any governmental official designated by the mayor and approved by the council, that the additions, alterations, modifications, or other new construction, improvement or repair work to the buildings were made and satisfactorily comply with the particular urban development, rehabilitation or conservation act provision; or
 - (B) In the case of maintenance or repairs to a residential building undertaken pursuant to any health, safety, sanitation or other governmental code provision, the statement shall be certified by the mayor or any governmental official designated by the mayor and approved by the council, that (i) the building was inspected by them and found to be substandard when the owner-occupant made the claim, and (ii) the maintenance or repairs to the buildings were made and satisfactorily comply with the particular code provision.



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- (h) Notwithstanding the provisions of subsection (c)(2), properties operating as transient vacation units in accordance with Section 21-4.110-1, and which have a valid nonconforming use certificate, shall be classified based on their underlying zoning.
- (i) “Non-homeowner” means a parcel or portion thereof which:
- (1) Is used as a residence but is not classified as “homeowner;”
 - (2) Includes vacant land zoned residential; and
 - (3) Excludes land classified as hotel and resort, commercial, industrial, agricultural, preservation, public service, and vacant agricultural.
- (j) “Homeowner” means a parcel or portion thereof which:
- (1) Is used as a residence, has been granted a home exemption under subsections (e) or (f) herein or has been dedicated for residential use under Section 8-7.5;
 - (2) Has been granted a home exemption under Section 8-10.4 of this chapter for each dwelling unit on the parcel; and
 - (3) Excludes land classified as hotel and resort, commercial, industrial, agricultural, preservation, public service, and vacant agricultural.

Notwithstanding any provision in this chapter to the contrary, properties operating as transient vacation units in accordance with Section 21-4.110-1 and properties operating as bed and breakfast homes in accordance with Section 21-4.110-2 shall not be classified as homeowner.”

SECTION 3. Section 8-7.5, Revised Ordinances of Honolulu 1990 (“Certain lands dedicated for residential use”), as amended, is amended by amending subsections (b) and (c) to read as follows:

- “(b) A special land reserve is established to enable the owner of any parcel of land within a hotel, apartment, resort, commercial or industrial district to dedicate such person’s land for residential use and to have such person’s land assessed at its value in residential use[;] and classified as homeowner; provided, that (1) the land dedicated shall be limited to a parcel used only for single family dwelling residential use; (2) the owner of the land dedicated shall use it as the owner’s home; [and] (3) the land dedicated has been granted a home exemption under



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Section 8-10.4 of this chapter; and (4) not more than one parcel of land shall be dedicated for residential use by any owner.

- (c) (1) If any owner desires to use such person's land for residential use and to have such person's land assessed at its value in this use[,] and classified as homeowner, the owner shall so petition the director of finance and declare in such person's petition that if such person's petition is approved, the owner will use such person's land for single family dwelling residential use only and that such person's land so dedicated will be used as such person's home.
- (2) Upon receipt of any such petition, the director of finance shall make a finding of fact as to whether the land described in the petition is being used by the owner for single-family dwelling residential use only and as the owner's home. If the finding is favorable to the owner, the director of finance shall approve the petition and declare the land to be dedicated."

SECTION 4. Section 8-10.1, Revised Ordinances of Honolulu 1990 ("Claims for certain exemptions"), as amended, is amended by amending subsection (d) to read as follows:

- "(d) The owner of any property which has been allowed an exemption under Sections 8-10.4, 8-10.6 through 8-10.11, 8-10.24, 8-10.27, 8-10.29, 8-10.32, or 8-10.____ has a duty to report to the assessor within 30 days after such owner or property ceases to qualify for such an exemption for, among others, the following reasons:
- (1) The ownership of the property has changed;
- (2) A change in the facts previously reported has occurred concerning the occupation, use or renting of the premises, buildings or other improvements thereon; or
- (3) A change in status has occurred which affects the owner's exemption.

Such report shall have the effect of voiding the claim for exemption previously filed, as provided in subsection (b)(4) of this section. The report shall be sufficient if it identifies the property involved, states the change in facts or status, and requests that the claim for exemption previously filed be voided.

In the event the property comes into the hands of a fiduciary who is answerable as provided for by this chapter, the fiduciary shall make the report required by



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this subsection within 30 days after the assumption of the fiduciary's duties or within the time otherwise required, whichever is later.

A penalty shall be imposed for the failure to make the report required by this subsection. The amount of the penalty shall be [the lesser of: (A) \$200.00] \$500 for each year that the change in facts remains unreported[; or (B) the amount of the taxes due for the property computed without the claim for exemption as of October 1st immediately preceding the tax year in which the report was due]. In addition to this penalty, the taxes due on the property plus any additional penalties and interest thereon shall be a paramount lien on the property as provided for by this chapter."

SECTION 5. Section 8-10.4, Revised Ordinances of Honolulu 1990, as amended, is amended to read as follows:

"Sec. 8-10.4 Homes.

- (a) Real property owned and occupied [only] as the owner's principal home as of the date of assessment by an individual or individuals, shall be exempt only to the following extent from property taxes:
- (1) Totally exempt where the value of a property is not in excess of \$80,000;
 - (2) Where the value of the property is in excess of \$80,000, the exemption shall be the amount of \$80,000.

Provided:

- (A) That no such exemption shall be allowed to any corporation, copartnership or company;
- (B) That the exemption shall not be allowed on more than one home for any one taxpayer;
- (C) That where the taxpayer has acquired the taxpayer's home by a deed made on or after July 1, 1951, the deed shall have been recorded on or before September 30th immediately preceding the year for which the exemption is claimed;
- (D) That a husband and wife shall not be permitted exemption of separate homes owned by each of them, unless they are living separate and apart, in which case they shall each be entitled to



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[one] one-half of one exemption[, to be apportioned between each of their respective homes in proportion to the value thereof]; and

- (E) That a person living on premises, a portion of which is used for commercial purposes, shall not be entitled to an exemption with respect to such portion, but shall be entitled to an exemption with respect to the portion thereof used exclusively as a home.

For the purposes of this section, "real property owned and occupied [only] as the owner's principal home" means occupancy of a home in the city [with the intent to reside in the city. Intent to reside in the city] and may be evidenced by, but not limited to, the following indicia: occupancy of a home in the city for more than 270 calendar days of a calendar year; registering to vote in the city; being stationed in the city under military orders of the United States; and filing of an income tax return as a resident of the State of Hawaii, with a reported address in the city. The director may demand documentation of the above or other indicia [of intent to reside in the city] from a property owner applying for an exemption or from an owner as evidence of continued qualification for an exemption. Failure to respond to the director's request shall be grounds for denying a claim for an exemption or disallowing an existing exemption.

In the event the director receives satisfactory evidence that an individual occupies a home outside the city [and] or there is documented evidence of the individual's intent to reside outside the city, that individual shall not be qualified for an exemption or continued exemption under this section, as the case may be.

Notwithstanding any provision to the contrary, for real property held by a trustee or other fiduciary, the trustee or other fiduciary shall be entitled to the exemption where: (i) the settlor of the trust occupies the property as the settlor's principal home; or (ii) the settlor of the trust dies and a beneficiary entitled to live in the home under the terms of the trust document occupies the property as the beneficiary's principal home.

- (b) The use of a portion of any building or structure for the purpose of drying coffee and the use of a portion of real property, including structures, in connection with the planting and growing for commercial purposes, or the packing and processing for such purposes, of flowers, plants, or foliage, shall not affect the exemptions provided for by this section.
- (c) Where two or more individuals jointly, by the entirety, or in common own or lease land on which their homes are located, each home, if otherwise qualified for the exemption granted by this section, shall receive the exemption. If a portion of



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land held jointly, by the entirety, or in common by two or more individuals is not qualified to receive an exemption, such disqualification shall not affect the eligibility for an exemption or exemptions of the remaining portion.

- (d) A taxpayer who is 65 years of age or over on or before June 30th preceding the tax year for which the exemption is claimed and who qualifies under subsection (a) of this section shall be entitled to a home exemption of \$120,000.

For the purpose of this subsection, a husband and wife who own property jointly, by the entirety, or in common, on which a home exemption under the provisions of subsection (a) of this section has been granted shall be entitled to the \$120,000 home exemption set forth above when at least one of the spouses qualifies for this home exemption.

- (e) (1) In lieu of the \$120,000 home exemption provided in subsection (d), a low-income taxpayer who:
- (A) Is 75 years of age or over on or before June 30th preceding the tax year for which the exemption is claimed;
 - (B) Qualifies under subsection (a) of this section;
 - (C) Applies for the exemption as required in subdivision (2) of this subsection; and
 - (D) Has household income that meets the definition of "low-income" in Section 8-10.20(a) shall be entitled to one of the following home exemption amounts for that tax year:

Age of Taxpayer	Home Exemption Amount
75 years of age or over but not 80 years of age or over	\$140,000
80 years of age or over but not 85 years of age or over	\$160,000
85 years of age or over but not 90 years of age or over	\$180,000
90 years of age or over	\$200,000

- (2) The claim for exemption, once allowed, shall continue for a maximum period of five years, and may be renewed for a period of five years by filing a claim for exemption on or before September 30th of the year in which the multiple used in computing the home exemption increases, to coincide with the applicant's attainment of 80 or 85 years of age, except the renewal at 90 years of age shall extend for the life of the applicant.



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- (3) For the purpose of this subsection, a husband and wife who own property jointly, by the entirety, or in common, on which a home exemption under the provisions of subsection (a) of this section has been granted and qualify under this subsection shall be entitled to the applicable home exemption set forth above when at least one of the spouses qualifies each year for the minimum age of the applicable home exemption.
- (f) To qualify for the exemptions under subsections (d) and (e), a taxpayer must provide, upon request, a photocopy of or submit for inspection, a current, valid government-issued identification containing a photo and the date of birth, such as a Hawaii State drivers license, a Hawaii State identification card, or a passport.

SECTION 6. Section 8-10.5, Revised Ordinances of Honolulu 1990 ("Home, lease, lessees defined"), as amended, is amended by amending subsection (a) to read as follows:

- "(a) For the purpose of Section 8-10.4, the word "home" includes:
- (1) The entire homestead when it is occupied by the taxpayer as such;
 - (2) A residential building on land held by the lessee or the lessee's successor in interest under a lease for a term of five years or more for residential purposes and owned and used as a residence by the lessee or the lessee's successor in interest, where the lease and any extension, renewal, assignment or agreement to assign the lease, have been duly entered into and recorded prior to October 1st preceding the tax year for which the exemption is claimed, and whereby the lessee agrees to pay all taxes during the term of the lease;
 - (3) A condominium unit, with its appertaining common interest, which is occupied as a residence by the owner of the unit. The "owner of a condominium unit" means the individual:
 - (A) Owning the fee simple interest in the unit and its appertaining common interest; or
 - (B) Holding the leasehold interest in the unit and its appertaining common interest under a lease:
 - (i) For a term of five years or more for residential purposes;



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- (ii) Duly entered into and recorded prior to October 1st preceding the tax year for which the exemption is claimed; and
 - (iii) Requiring the holder of the leasehold interest to pay all real property taxes during the term of the lease.
- (4) An apartment which is a living unit (held under a proprietary lease by the tenant thereof) in a multiunit residential building on land held by a cooperative apartment corporation (of which the proprietary lessee of such living unit is a stockholder) under a lease for a term of five years or more for residential purposes and which apartment is used as a residence by the lessee-stockholder, where the lease and any extension or renewal have been duly entered into and recorded prior to October 1st preceding the tax year for which the exemption is claimed, and whereby the lessee-stockholder agrees to pay all taxes during the term of the lease provided that:
 - (A) The exemption shall not be allowed in respect to any cooperative apartment unit where the owner of the cooperative apartment unit claims exemption on a home or other cooperative apartment unit; and
 - (B) The owner or owners of a cooperative apartment building or premises shall not be permitted exemptions where a husband and wife owner of a cooperative apartment unit own separate cooperative apartment units or separate homes owned by each of them, unless they are living separate and apart, in which case the owner of the cooperative apartment or premises shall be entitled to one-half of one exemption;
- (5) An apartment in a multiunit apartment building which is occupied by the owner of the entire apartment building as such person's residence, provided that:
 - (A) The exemption shall not be allowed in respect to any apartment owner who claims any other home exemption; and
 - (B) A husband or wife owner of the aforementioned type of apartment shall not be allowed a full exemption where the husband and wife are living separate and apart and each is maintaining an apartment or home entitled to an exemption, in which case they shall each be



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entitled to [one exemption to be apportioned between each of their respective homes in proportion to the value thereof;] one-half of one exemption;

- (6) That portion of a residential duplex and that portion of land appurtenant to the duplex which are occupied by the owner of the duplex and land as the owner's residence, provided that:
- (A) The exemption shall not be allowed in respect to any duplex owner who claims any other home exemption;
 - (B) The portion of the appurtenant land shall not be exempt unless owned in fee by the duplex owner; and
 - (C) A husband or wife owner of the duplex shall not be allowed a full exemption where the husband and wife are living separate and apart and each is maintaining a duplex or home entitled to an exemption, in which case they shall each be entitled to [one exemption to be apportioned between each of their respective homes in proportion to the value thereof;] one-half of one exemption;
- (7) Premises held under an agreement to purchase the same for a home, where the agreement has been duly entered into and recorded prior to October 1st preceding the tax year for which the exemption is claimed, whereby the purchaser agrees to pay all taxes while purchasing the premises; [and]
- (8) An apartment which is a living unit (held under a lease by the tenant thereof) in a multiunit residential building used for retirement purposes under a lease for a term to last during the lifetime of the lessee and the lessee's surviving spouse and which apartment is used as a residence by the lessee and the lessee's surviving spouse, and where the apartment unit reverts back to the lessor upon the death of the lessee and the lessee's surviving spouse, and where the lease has been duly entered into and recorded prior to October 1st preceding the tax year for which the exemption is claimed, and whereby the lessee agrees to pay all taxes during the term of the lease[.]; and
- (9) That portion of a property which is occupied as the property owner's principal home."



CITY COUNCIL
CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAII

ORDINANCE 09-32

BILL 51 (2009), CD1

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SECTION 7. Ordinance material to be repealed is bracketed. New material is underscored. When revising, compiling, or printing this ordinance for inclusion in the Revised Ordinances of Honolulu, the revisor of ordinances need not include the brackets, the bracketed material or the underscoring.

SECTION 8. This ordinance shall take effect upon approval and shall apply to the tax years beginning July 1, 2010 and thereafter.

INTRODUCED BY:

Todd Apo

DATE OF INTRODUCTION:

July 1, 2009
Honolulu, Hawaii

Councilmembers

APPROVED AS TO FORM AND LEGALITY:

Guan A. Bender
Deputy Corporation Counsel

APPROVED this 30th day of October, 20 09.

Mufi Hannemann
MUFU HANNEMANN, Mayor
City and County of Honolulu

CITY COUNCIL
CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAII
C E R T I F I C A T E

ORDINANCE 09-32

BILL 51 (2009), CD1

Introduced: 07/01/09 By: TODD APO (BR)

Committee: BUDGET

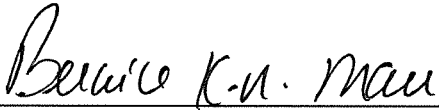
Title: A BILL FOR AN ORDINANCE RELATING TO REAL PROPERTY TAXATION.

Links: [BILL 51 \(2009\)](#)
[BILL 51 \(2009\), CD1](#)
[CR-245](#)
[CR-328](#)

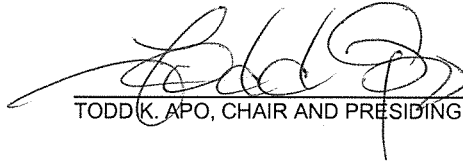
NOTE: COUNCILMEMBER DUKE BAINUM PASSED AWAY ON TUESDAY, JUNE 9, 2009. ALTHOUGH THERE IS A VACANCY, THE COUNCIL CONTINUES TO OPERATE IN ACCORDANCE WITH THE 9 MEMBERS IT IS ENTITLED TO PURSUANT TO SECTION 3-102, REVISED CHARTER OF THE CITY AND COUNTY OF HONOLULU 1973, AS AMENDED. HOWEVER, THE CERTIFICATE WILL NOT REFLECT THE VACANCY ON THE VOTE RECORDED FOR THIS ITEM.

COUNCIL	07/15/09	BILL PASSED FIRST READING AND REFERRED TO BUDGET COMMITTEE.
ANDERSON	Y	APO Y CACHOLA Y DELA CRUZ Y DJOU Y
GARCIA	Y	OKINO Y TAM Y
BUDGET	08/12/09	CR-245 – BILL REPORTED OUT OF COMMITTEE FOR PASSAGE ON SECOND READING AND SCHEDULING OF A PUBLIC HEARING.
PUBLISH	08/15/09	PUBLIC HEARING NOTICE PUBLISHED IN THE HONOLULU STAR BULLETIN.
COUNCIL/PUBLIC HEARING	08/26/09	CR-245 ADOPTED AND BILL 51 PASSED SECOND READING; PUBLIC HEARING CLOSED AND REFERRED TO BUDGET COMMITTEE.
ANDERSON	Y	APO N CACHOLA Y DELA CRUZ Y DJOU N
GARCIA	Y	OKINO Y TAM Y
		NOTE: ANN KOBAYASHI WAS SWORN IN AND TOOK OFFICE AS A MEMBER OF THE HONOLULU CITY COUNCIL ON FRIDAY, AUGUST 28, 2009 REPRESENTING DISTRICT V.
PUBLISH	09/02/09	SECOND READING NOTICE PUBLISHED IN THE HONOLULU STAR BULLETIN.
BUDGET	09/02/09	BILL DEFERRED IN COMMITTEE.
BUDGET	10/07/09	CR-328 – BILL REPORTED OUT OF COMMITTEE FOR PASSAGE ON THIRD READING AS AMENDED IN CD1 FORM.

COUNCIL	10/27/09	CR-328 AND BILL RECOMMITTED TO BUDGET COMMITTEE.							
ANDERSON	Y	APO	Y	CACHOLA	Y	DELA CRUZ	Y	DJOU	Y
GARCIA	Y	KOBAYASHI	Y	OKINO	Y	TAM	Y		
RECONSIDERATION OF VOTE TO RECOMMIT CR-328 AND BILL 51 (2009), CD1 TO BUDGET COMMITTEE.									
ANDERSON	Y	APO	Y	CACHOLA	N	DELA CRUZ	Y	DJOU	A
GARCIA	Y	KOBAYASHI	N	OKINO	Y	TAM	Y		
RECOMMITTAL OF CR-328 AND BILL 51 (2009), CD1 TO BUDGET COMMITTEE FAILED.									
ANDERSON	Y	APO	N	CACHOLA	Y	DELA CRUZ	N	DJOU	A
GARCIA	N	KOBAYASHI	Y	OKINO	N	TAM	N		
CR-328 ADOPTED AND BILL 51 (2009), CD1 PASSED THIRD READING AS AMENDED.									
ANDERSON	N	APO	Y	CACHOLA	N	DELA CRUZ	Y	DJOU	A
GARCIA	Y	KOBAYASHI	N	OKINO	Y	TAM	Y		



BERNICE K. N. MAU, CITY CLERK



TODD K. APO, CHAIR AND PRESIDING OFFICER